

SOE 06 2522-10

4/18/2005



## ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, ~~2006~~  
2007

☒ BUDGET 53A-19-101

8/16/2006

Date of Hearing

August 16, 2006

Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

09 Emery

Entity

Ross Huntington

7/28/2006

Prepared by

Date

ross.huntington@m.sesc.k12.ut.us  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

8/21/2006

<b>09 Emery</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	4,696,260	4,712,254	-	5,684,677
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	3,137	2,000		2,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	227,902	200,000		200,000
1700 Student Activities				
1900 Other Revenues From Local Sources	100,472	74,546		127,418
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	15,995	15,000		15,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>5,043,766</b>	<b>5,003,800</b>	<b>-</b>	<b>6,029,095</b>

# ANNUAL FINANCIAL REPORT

8/21/2006

09 Emery 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>3000 REVENUES FROM STATE SOURCES</b>					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	2,660,876	2,620,745		2,992,617
3015	Necessary Existent Small Schools	821,218	879,793		956,620
3020	Professional Staff	593,792	607,052		649,948
3025	Administrative Costs	104,736	109,440		116,016
Restricted Basic Programs					
3105	Special Education -- Add-On	837,050	851,573		883,887
3110	Special Education -- Self-Contained	62,054	103,943		49,858
3120	Extended Year Program -- Severely Disabled	8,272	7,985		8,779
3125	Special Education -- State Programs	42,357	42,000		40,000
3155	Applied Technology -- Add-On	359,726	355,879		352,497
3160	Applied Technology -- Set-Aside	15,583	15,966		16,636
3230	Class Size Reduction (State Funds)	310,386	321,213		318,415
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>5,816,050</b>	<b>5,915,589</b>	-	<b>6,385,273</b>
Other Minimum School Programs					
3211	Gifted and Talented	10,581	10,542		10,816
3212	Advanced Placement	3,327	3,327		2,914
3213	Concurrent Enrollment	43,843	43,843		62,437
3215	At-Risk -- Regular Program	37,662	38,788		38,253
3218	At-Risk -- Homeless and Minority	4,834			
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-In-Custody				
3255	Quality Teaching Block Grant	342,250	348,017		356,529
3260	Local Discretionary Block Grant	156,022	142,761		146,731
3270	Interventions for Student Success Block Grant	106,492	106,101		99,969
3405	Social Security and Retirement	1,505,356	1,508,295		1,655,404
3415	Pupil Transportation	564,386	518,076		543,665
3423	Out-of-State Tuition				
3468	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	67,266	66,785		98,345
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	82,789			65,629
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>8,740,858</b>	<b>8,702,104</b>	-	<b>9,465,965</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>8,740,858</b>	<b>8,702,104</b>	-	<b>9,465,965</b>
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	159,371			
3710	Driver Education (Behind-the-Wheel)	37,000	20,000		20,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	144,553	144,221		69,823
3900	Revenues From Other State Agencies	46,062			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>9,127,844</b>	<b>8,866,325</b>	-	<b>9,555,788</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

8/21/2006

09 Emery 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<u>4000 REVENUES FROM FEDERAL SOURCES</u>					
4101	Impact Aid (Title VII)	25,888			
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	18,684			
4500	Restricted Federal Through State	19,600			
4520	Programs for the Disabled (IDEA)	546,508	545,963		529,660
4530	Applied Technology Education	58,736	37,396		40,252
4600	Other Restricted Federal Through State	1,000			10,603
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	448,473	436,166		419,427
4810	Federal Forest Service (in Lieu of Tax)	13,242	13,000		13,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>1,132,131</b>	<b>1,032,525</b>	-	<b>1,012,942</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>		<b>15,303,741</b>	<b>14,902,650</b>	-	<b>16,597,825</b>

# ANNUAL FINANCIAL REPORT

8/21/2006

09 Emery 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	5,613,360	5,652,930		5,927,435
132 Salaries - Substitute Teachers	85,389	80,000		105,000
161 Salaries - Teacher Aides and Paraprofessionals	517,208	541,152		565,892
100 Salaries - All Other	247,762			242,512
Total Salaries (100)	6,463,719	6,274,082	-	6,840,839
210 Retirement	960,891	903,631		1,189,188
220 Social Security	482,825	481,027		521,470
240 Insurance (Health/Dental/Life)	1,513,753	1,451,759		1,462,472
200 Other Benefits	224,798	147,347		135,581
Total Benefits (200)	3,182,267	2,983,764	-	3,308,711
300 Purchased Professional and Technical Services	149,475	141,636		124,170
400 Purchased Property Services				
500 Other Purchased Services	16,001	12,300		7,500
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	16,001	12,300	-	7,500
600 Supplies	161,550	367,252		450,464
641 Textbooks				
Total Supplies (600)	161,550	367,252	-	450,464
700 Property (Instructional Equipment)	238,931	225,466		250,543
800 Other Objects	94,524	58,294		103,423
810 Dues and Fees	5,020	3,338		9,327
Total Other Objects (800)	99,544	61,632	-	112,750
<b>TOTAL INSTRUCTION (1000)</b>	<b>10,311,487</b>	<b>10,066,132</b>	<b>-</b>	<b>11,094,977</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	160,793	136,078		155,684
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	67,870	70,751		75,102
152 Salaries - Secretarial and Clerical	21,008	14,225		22,478
100 Salaries - All Other	23,948			
Total Salaries (100)	273,619	221,054	-	253,264
210 Retirement	40,483	32,893		39,819
220 Social Security	20,575	17,010		19,379
240 Insurance (Health/Dental/Life)	47,446	50,694		50,468
200 Other Benefits	494	1,500		6,001
Total Benefits (200)	108,998	102,097	-	115,667
300 Purchased Professional and Technical Services	37,723	43,000		43,000
400 Purchased Property Services				
500 Other Purchased Services	3,172	4,500		1,995
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	3,172	4,500	-	1,995
600 Supplies	32,331	28,283		20,972
700 Property				
800 Other Objects				
810 Dues and Fees	1,874	2,000		2,000
Total Other Objects (800)	1,874	2,000	-	2,000
<b>TOTAL STUDENTS (2100)</b>	<b>457,717</b>	<b>400,934</b>	<b>-</b>	<b>436,898</b>

ANNUAL FINANCIAL REPORT

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09 Emery 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	204,381	175,772		187,155
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	41,010	47,933		52,919
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated				
100	Salaries - All Other	7,282			
	Total Salaries (100)	252,673	223,705	-	240,074
210	Retirement	37,598	33,288		37,745
220	Social Security	19,153	17,112		18,299
240	Insurance (Health/Dental/Life)	31,577	33,054		35,620
200	Other Benefits		1,200		
	Total Benefits (200)	88,328	84,654	-	91,664
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	3,781	5,500		3,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	3,781	5,500	-	3,000
600	Supplies	421	500		500
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	421	500	-	500
700	Property				500
800	Other Objects	210	587		396
810	Dues and Fees	440	500		
	Total Other Objects (800)	650	1,087	-	396
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>345,853</b>	<b>315,446</b>	<b>-</b>	<b>336,134</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	94,375	96,505		101,995
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	36,758	37,906		40,683
100	Salaries - All Other	1,951			
	Total Salaries (100)	133,084	134,411	-	142,678
210	Retirement	19,803	20,000		22,429
220	Social Security	9,618	10,282		10,915
240	Insurance (Health/Dental/Life)	78,168	74,237		69,586
200	Other Benefits	7,687	7,006		
	Total Benefits (200)	115,276	111,525	-	102,930
300	Purchased Professional and Technical Services	336			
400	Purchased Property Services				
500	Other Purchased Services	25,965	28,800		27,300
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	25,965	28,800	-	27,300
600	Supplies	2,418			2,000
700	Property		2,000		
800	Other Objects		5,000		5,000
810	Dues and Fees	22,863	20,000		20,000
	Total Other Objects (800)	22,863	25,000	-	25,000
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>299,942</b>	<b>301,736</b>	<b>-</b>	<b>299,908</b>

# ANNUAL FINANCIAL REPORT

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<b>09 Emery 10 GENERAL FUND</b>		<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	627,460	648,304		663,928
152	Salaries - Secretarial and Clerical	267,145	268,564		288,493
100	Salaries - All Other	32,888			33,518
	Total Salaries (100)	927,493	916,868	-	985,939
210	Retirement	143,263	136,431		154,987
220	Social Security	69,725	70,141		75,424
240	Insurance (Health/Dental/Life)	247,696	226,471		206,758
200	Other Benefits	71,317	63,893		13,855
	Total Benefits (200)	532,001	496,936	-	451,024
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	7,289	22,705		21,200
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,289	22,705	-	21,200
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>1,466,783</b>	<b>1,436,509</b>	<b>-</b>	<b>1,458,163</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	142,789	142,811		153,834
210	Retirement	21,247	21,250		24,183
220	Social Security	10,846	10,925		11,768
240	Insurance (Health/Dental/Life)	27,600	34,282		33,137
200	Other Benefits	10,808	900		
	Total Benefits (200)	70,501	67,357	-	69,088
300	Purchased Professional and Technical Services	14,000	15,000		15,000
400	Purchased Property Services				
500	Other Purchased Services	2,724	5,500		3,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	2,724	5,500	-	3,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	5,037	3,500		3,500
	Total Other Objects (800)	5,037	3,500	-	3,500
<b>TOTAL CENTRAL (2500)</b>		<b>235,051</b>	<b>234,168</b>	<b>-</b>	<b>244,422</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance		751,581		817,103
100	Salaries - All Other	474,113			
	Total Salaries (100)	474,113	751,581	-	817,103
210	Retirement	70,357	111,814		128,449
220	Social Security	35,351	57,495		62,508
240	Insurance (Health/Dental/Life)	123,869	188,847		199,810
200	Other Benefits		6,000		8,439
	Total Benefits (200)	229,577	364,156	-	399,206
300	Purchased Professional and Technical Services	345			
400	Purchased Property Services	30,662	31,845		33,150
500	Other Purchased Services	54,966	54,450		84,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	54,966	54,450	-	84,500
600	Supplies	587,256	541,500		767,800
700	Property	17,095			
800	Other Objects	98			
810	Dues and Fees				
	Total Other Objects (800)	98	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>1,394,112</b>	<b>1,743,532</b>	<b>-</b>	<b>2,101,759</b>

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09 Emery 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	24,524	30,369		32,373
171	Salaries - Supervisors	59,441	43,941		48,597
172	Salaries - Bus Drivers	224,675	241,461		255,280
173	Salaries - Mechanics and Other Garage Employees	42,187	43,481		46,655
174	Salaries - Other (Trainers, etc.)	13,303	19,140		
	<b>Total Salaries (100)</b>	<b>364,130</b>	<b>378,392</b>	-	<b>382,905</b>
210	Retirement	44,411	52,369		55,542
220	Social Security	26,962	28,947		29,292
240	Insurance (Health / Accident / Life)	137,084	111,861		106,113
200	Other Benefits	20,818	22,621		12,944
	<b>Total Benefits (200)</b>	<b>229,275</b>	<b>215,798</b>	-	<b>203,891</b>
400	Purchased Property Services	1,427	1,200		800
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	3,206	7,500		6,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	1,287	1,500		1,500
580	Travel / Per Diem	12,690	7,000		8,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>17,183</b>	<b>16,000</b>	-	<b>16,000</b>
624	Motor Fuel	104,288	110,000		135,000
625	Natural Gas	5,760	5,500		7,500
626	Electricity	5,902	6,000		6,000
600	Other Supplies	33,557	34,200		27,200
	<b>Total Supplies (600)</b>	<b>149,507</b>	<b>155,700</b>	-	<b>175,700</b>
730	Equipment	4,787	5,000		5,000
732	School Buses	169,383	175,000		160,000
	<b>Total Property (700)</b>	<b>174,170</b>	<b>180,000</b>	-	<b>165,000</b>
890	Miscellaneous Expenditures	1,269	1,200		1,500
891	Training	769	1,250		1,000
	<b>Total Other Objects (800)</b>	<b>2,038</b>	<b>2,450</b>	-	<b>2,500</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>937,730</b>	<b>949,540</b>	-	<b>946,796</b>



ANNUAL FINANCIAL REPORT

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<b>09 Emery 10 GENERAL FUND</b>		<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>		-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		<b>5,137,188</b>	<b>5,381,865</b>	-	<b>5,824,080</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		<b>15,448,675</b>	<b>15,447,997</b>	-	<b>16,919,057</b>

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				321,232
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	<b>321,232</b>

ANNUAL FINANCIAL REPORT

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09 Emery 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	5,043,766	5,003,800	-	6,029,095
3000 Total State	9,127,844	8,866,325	-	9,555,788
4000 Total Federal	1,132,131	1,032,525	-	1,012,942
<b>TOTAL REVENUES</b>	<b>15,303,741</b>	<b>14,902,650</b>	<b>-</b>	<b>16,597,825</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	9,031,620	9,042,904	-	9,816,636
200 Employee Benefits	4,556,223	4,426,287	-	4,742,181
300 Purchased Professional and Technical Services	201,879	199,636	-	182,170
400 Purchased Property Services	32,089	33,045	-	33,950
500 Other Purchased Services	131,081	149,755	-	164,495
600 Supplies	933,483	1,093,235	-	1,417,436
700 Property	430,196	407,466	-	416,043
800 Other Objects	132,104	95,669	-	146,146
<b>TOTAL EXPENDITURES</b>	<b>15,448,675</b>	<b>15,447,997</b>	<b>-</b>	<b>16,919,057</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(144,934)</b>	<b>(545,347)</b>	<b>-</b>	<b>(321,232)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>321,232</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(144,934)</b>	<b>(545,347)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,699,794</b>	<b>2,554,860</b>		
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>2,554,860</b>	<b>2,009,513</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	634,023	622,773	-	683,645
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	4,234	2,500		4,000
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>638,257</b>	<b>625,273</b>	<b>-</b>	<b>687,645</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	161,468	172,849		185,096
3209 Adult High School	31,849	20,779		21,992
3210 Adult Basic Skills				
3405 Social Security and Retirement	34,857	34,857		37,000
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>228,174</b>	<b>228,485</b>	<b>-</b>	<b>244,088</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool	29,818	29,467		29,916
4580 Adult Education				
4900 Other Revenues From Federal Sources	312			
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>30,130</b>	<b>29,467</b>	<b>-</b>	<b>29,916</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>896,561</b>	<b>883,225</b>	<b>-</b>	<b>961,649</b>

# ANNUAL FINANCIAL REPORT

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09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	309,399	337,933		338,301
210 Retirement	44,747	49,019		51,734
220 Social Security	23,008	25,850		25,825
240 Insurance (Health/Dental/Life)	112,271	110,577		112,878
200 Other Benefits		3,600		4,080
Total Benefits (200)	180,026	189,046	-	194,517
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	-	9,096		76,181
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	489,425	536,075	-	608,999
3300 COMMUNITY SERVICES				
100 Salaries	240,472	234,342		244,762
210 Retirement	29,656	33,296		36,258
220 Social Security	17,760	17,326		18,723
240 Insurance (Health/Dental/Life)	36,862	34,367		34,002
200 Other Benefits	4,429	2,400		
Total Benefits (200)	88,707	87,389	-	88,983
300 Purchased Professional and Technical Services	1,186			
400 Purchased Property Services	357			
500 Other Purchased Services	3,748	3,007		1,839
600 Supplies	17,159	21,957		27,696
700 Property	2,845			
800 Other Objects	427	455		326
810 Dues and Fees				
Total Other Objects (800)	427	455	-	326
TOTAL COMMUNITY SERVICES (3300)	354,901	347,150	-	363,606
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	844,326	883,225	-	972,605

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				10,956
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	10,956

# ANNUAL FINANCIAL REPORT

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<b>09 Emery</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>

## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	638,257	625,273	-	687,645
3000 Total State	228,174	228,485	-	244,088
4000 Total Federal	30,130	29,467	-	29,916
<b>TOTAL REVENUES</b>	<b>896,561</b>	<b>883,225</b>	<b>-</b>	<b>961,649</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	549,871	572,275	-	583,063
200 Employee Benefits	268,733	276,435	-	283,500
300 Purchased Professional and Technical Services	1,186	-	-	-
400 Purchased Property Services	357	-	-	-
500 Other Purchased Services	3,748	3,007	-	1,839
600 Supplies	17,159	31,053	-	103,877
700 Property	2,845	-	-	-
800 Other Objects	427	455	-	326
<b>TOTAL EXPENDITURES</b>	<b>844,326</b>	<b>883,225</b>	<b>-</b>	<b>972,605</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>52,235</b>	<b>-</b>	<b>-</b>	<b>(10,956)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,956</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>52,235</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>282,763</b>	<b>334,998</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>334,998</b>	<b>334,998</b>	<b>-</b>	<b>-</b>

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>				

# ANNUAL FINANCIAL REPORT

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09 Emery 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	491,592	527,667	-	550,300
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>491,592</b>	<b>527,667</b>	<b>-</b>	<b>550,300</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>491,592</b>	<b>527,667</b>	<b>-</b>	<b>550,300</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	94,742	76,943		59,147
840 Redemption of Principal	430,000	448,000		465,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	727	2,724		26,153
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>525,469</b>	<b>527,667</b>	<b>0</b>	<b>550,300</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	491,592	527,667	-	550,300
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>491,592</b>	<b>527,667</b>	<b>-</b>	<b>550,300</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	525,469	527,667	-	550,300
<b>TOTAL EXPENDITURES</b>	<b>525,469</b>	<b>527,667</b>	<b>-</b>	<b>550,300</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(33,877)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(33,877)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>268,352</b>	<b>268,352</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>234,475</b>	<b>268,352</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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<b>09 Emery</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2005</b>	<b>BUDGET</b>	<b>FY 2006</b>	<b>BUDGET</b>
		<b>FY 2006</b>		<b>FY 2007</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	2,914,854	2,630,262	0	2,063,042
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	4,499	3,000		
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,919,353</b>	<b>2,633,262</b>	<b>0</b>	<b>2,063,042</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>2,919,353</b>	<b>2,633,262</b>	<b>0</b>	<b>2,063,042</b>

# ANNUAL FINANCIAL REPORT

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09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

## EXPENDITURES

<b>0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries		149,772		101,581
210 Retirement		22,286		15,969
220 Social Security		11,458		7,771
240 Insurance (Health/Dental/Life)		35,471		36,803
200 Other Benefits		17,042		17,162
Total Benefits	0	86,257	0	77,705
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	137,360			
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>137,360</b>	<b>236,029</b>	<b>0</b>	<b>179,286</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies	144,360	171,499		172,929
641 Textbooks	207,212	176,892		146,328
Total Supplies (600)	351,572	348,391	0	319,257
730 Equipment	293,457	343,374		325,616
<b>TOTAL INSTRUCTION (1000)</b>	<b>645,029</b>	<b>691,765</b>	<b>0</b>	<b>644,873</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies	254	550		550
730 Equipment	1,276	2,800		2,800
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>1,530</b>	<b>3,350</b>	<b>0</b>	<b>3,350</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies	28,977	29,872		29,243
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>28,977</b>	<b>29,872</b>	<b>0</b>	<b>29,243</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies	12,158	25,000		25,000
730 Equipment	0	10,000		10,000
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>12,158</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies	65,990	68,000		66,457
730 Equipment	36,692	6,200		6,200
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>102,682</b>	<b>74,200</b>	<b>0</b>	<b>72,657</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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<b>09 Emery</b>					
<b>32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				20,000
739	Other Equipment				35,000
	Total Property (700)	0	0	0	55,000
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0	55,000
<b>5000 DEBT SERVICES (10% of Basic)</b>					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		<b>790,376</b>	<b>834,187</b>	<b>0</b>	<b>840,123</b>
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>					
100	Salaries	473,334	0		0
210	Retirement	74,807	0		0
220	Social Security	35,142	0		0
240	Insurance (Health/Dental/Life)	102,606	0		0
200	Other Benefits	11,748	0		0
	Total Benefits (200)	224,303	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services	67,688	178,602		195,727
600	Supplies - New Buildings	1,422,451			
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	1,422,451	0	0	0
710	Land and Improvements	2,100	100,000		50,000
720	Buildings	38,226	1,350,221		2,595,000
731	Machinery				
732	School Buses				
733	Furniture and Fixtures	33,051			25,000
734	Technology Equipment	22,163	75,000		75,000
735	Non-Bus Vehicles	63,845	55,000		
739	Other Equipment	71,105	94,223		271,906
	Total Property (700)	230,490	1,674,444	0	3,016,906
800	Other Objects		10,000		6,000
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	10,000	0	6,000
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		<b>2,418,266</b>	<b>1,863,046</b>	<b>0</b>	<b>3,218,633</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		<b>3,346,002</b>	<b>2,933,262</b>	<b>0</b>	<b>4,238,042</b>

# ANNUAL FINANCIAL REPORT

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09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	4,289			5,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				2,170,000
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>4,289</b>	<b>-</b>	<b>-</b>	<b>2,175,000</b>

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	2,919,353	2,633,262	-	2,063,042
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,919,353</b>	<b>2,633,262</b>	<b>-</b>	<b>2,063,042</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	473,334	149,772	-	101,581
200 Employee Benefits	224,303	86,257	-	77,705
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	67,688	178,602	-	195,727
600 Supplies	2,018,762	471,813	-	440,507
700 Property	561,915	2,036,818	-	3,416,522
800 Other Objects	-	10,000	-	6,000
<b>TOTAL EXPENDITURES</b>	<b>3,346,002</b>	<b>2,933,262</b>	<b>-</b>	<b>4,238,042</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(426,649)</b>	<b>(300,000)</b>	<b>-</b>	<b>(2,175,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>4,289</b>	<b>-</b>	<b>-</b>	<b>2,175,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(422,360)</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>4,203,390</b>	<b>3,776,681</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>3,781,030</b>	<b>3,476,681</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


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09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students	246,435	217,200		249,700
1620 Sales to Adults	16,078	13,000		13,000
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>262,513</b>	<b>230,200</b>	<b>0</b>	<b>262,700</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	93,922	80,000		70,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>93,922</b>	<b>80,000</b>	<b>0</b>	<b>70,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	55,662	52,000		54,000
4572 Lunch Reimbursement (Free and Reduced Meals)	283,920	260,000		266,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	95,925	87,335		95,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	68,134	70,000		2,000
4970 Donated Commodities				50,000
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>503,641</b>	<b>469,335</b>	<b>0</b>	<b>467,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>860,076</b>	<b>779,535</b>	<b>0</b>	<b>799,700</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	295,264	281,434		289,326
210 Retirement	60,604	37,363		40,029
220 Social Security	20,813	21,529		22,095
240 Insurance (Health/Dental/Life)	102,048	96,202		73,617
200 Other Benefits	14,909	16,323		12,071
Total Benefits (200)	198,374	171,417	0	147,812
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	1,716	2,500		2,500
600 Non-Food Supplies	27,955	32,800		36,566
630 Food	365,403	288,900		321,444
Total Supplies (600)	393,358	321,700	0	358,010
700 Property				
780 Depreciation - Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	2,160	2,484		2,052
810 Dues and Fees	250			
Total Other Objects (800)	2,410	2,484	0	2,052
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>891,122</b>	<b>779,535</b>	<b>0</b>	<b>799,700</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

8/21/2006

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	262,513	230,200	-	262,700
3000 Total State	93,922	80,000	-	70,000
4000 Total Federal	503,641	469,335	-	467,000
<b>TOTAL REVENUES</b>	<b>860,076</b>	<b>779,535</b>	<b>-</b>	<b>799,700</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	295,264	281,434	-	289,326
200 Employee Benefits	198,374	171,417	-	147,812
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,716	2,500	-	2,500
600 Supplies	393,358	321,700	-	358,010
700 Property	-	-	-	-
800 Other Objects	2,410	2,484	-	2,052
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>891,122</b>	<b>779,535</b>	<b>-</b>	<b>799,700</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(31,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>(31,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>136,005</b>	<b>136,005</b>		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>104,959</b>	<b>136,005</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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09 Emery OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

8/21/2006

09 Emery OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	0	0	0	0
<b>2000 SUPPORT SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	0	0	0	0
<b>3000 NONINSTRUCTIONAL SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	0	0	0	0
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	0	0	0	0

# ANNUAL FINANCIAL REPORT

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<b>09 Emery</b>				
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

8/21/2006

<b>09 Emery SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	9,355,481	9,020,202	-	9,592,782
3000	Total State	9,449,940	9,174,810	-	9,889,876
4000	Total Federal	1,665,902	1,531,327	-	1,509,858
<b>TOTAL REVENUES</b>		<b>20,471,323</b>	<b>19,726,339</b>	<b>-</b>	<b>20,972,516</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	10,350,089	10,046,385	-	10,790,606
200	Employee Benefits	5,247,633	4,960,396	-	5,251,198
300	Purchased Professional and Technical Services	203,065	199,636	-	182,170
400	Purchased Property Services	32,446	33,045	-	33,950
500	Other Purchased Services	204,233	333,864	-	364,561
600	Supplies	3,362,762	1,917,801	-	2,319,830
700	Property	994,956	2,444,284	-	3,832,565
800	Other Objects	660,410	636,275	-	704,824
<b>TOTAL EXPENDITURES</b>		<b>21,055,594</b>	<b>20,571,686</b>	<b>-</b>	<b>23,479,704</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(584,271)</b>	<b>(845,347)</b>	<b>-</b>	<b>(2,507,188)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>4,289</b>	<b>-</b>	<b>-</b>	<b>2,507,188</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(579,982)</b>	<b>(845,347)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>7,590,304</b>	<b>7,070,896</b>	<b>-</b>	<b>-</b>
<b>Adjustments to Beginning Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>		<b>7,010,322</b>	<b>6,225,549</b>	<b>-</b>	<b>-</b>

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# ANNUAL FINANCIAL REPORT

8/21/2006

## 09 Emery

### Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001800	2,449,334	.001720	2,315,698		.001515	2,280,948
Voted Leeway (53A-17a-133)	.000776	1,046,961	.000800	1,077,069		.001333	1,989,336
Board Leeway (53A-17a-134) (Class Size Reduction)	.000420	566,655	.000419	564,155		.000415	619,336
Board Leeway (53A-17a-151) (Reading Program)	.000065	86,493	.000065	87,512		.000064	95,512
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000153	208,429	.000300	403,901		.000300	447,713
Tort Liability (63-30-27)	.000022	29,688	.000022	29,619		.000022	32,832
Redemptions - Basic Levy		108,260		126,300			20,000
Redemptions - Voted Leeway							8,000
Redemptions - Special Transportation							3,100
Redemptions - Tort Liability							200
Redemptions - Reading Levy							700
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		191,359		100,000			90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		9,683		7,000			10,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,398		1,000			1,000
Vehicle Fees in Lieu of Tax - Voted Leeway							35,000
Vehicle Fees in Lieu of Tax - Reading							3,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	68,000
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003236</b>	<b>4,696,260</b>	<b>.003326</b>	<b>4,712,254</b>	<b>0</b>	<b>.003649</b>	<b>5,684,677</b>

### 23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000445	600,388	.000444	597,773		.000440	656,645
Vehicle Fees in Lieu of Tax (59-2-405)		28,151		21,000			22,000
Tax Sales and Redemptions & Other	xxx	5,484	xxx	4,000		xxx	5,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000445</b>	<b>634,023</b>	<b>.000444</b>	<b>622,773</b>	<b>0</b>	<b>.000440</b>	<b>683,645</b>

### 31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000345	465,490	.000376	506,667		.000354	528,300
Vehicle Fees in Lieu of Tax (59-2-405)		21,848		18,000			18,000
Tax Sales and Redemptions & Other	xxx	4,254	xxx	3,000		xxx	4,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000345</b>	<b>491,592</b>	<b>.000376</b>	<b>527,667</b>	<b>0</b>	<b>.000354</b>	<b>550,300</b>

### 32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001410	1,903,532	.001234	1,661,378		.000708	1,056,602
10% of Basic (53A-17a-145)	.000634	855,367	.000632	850,884		.000598	892,440
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		130,623		100,000			70,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							26,000
Tax Sales and Redemptions Cap Foundation	xxx	25,332	xxx	18,000		xxx	12,000
Tax Sales and Redemptions 10% of Basic							6,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.002044</b>	<b>2,914,854</b>	<b>.001866</b>	<b>2,630,262</b>	<b>0</b>	<b>.001306</b>	<b>2,063,042</b>

### TOTAL OF ALL FUNDS

<b>TOTALS - ALL FUNDS</b>	<b>.006070</b>	<b>8,736,729</b>	<b>.006012</b>	<b>8,492,956</b>	<b>0</b>	<b>.005749</b>	<b>8,981,664</b>
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